

Isfield Parish Council
YEAR TO DATE ACCOUNTS - 17TH SEPTEMBER 2025
All reserves
Payments

	Year to date		
	Budget	Actual	Variance
Other Payments			
Total Other Payments	0.00	0.00	0.00
General Maintenance			
General Maintenance	500.00	260.00	240.00
Total General Maintenance	500.00	260.00	240.00
Website			
Website	425.00	255.00	170.00
Total Website	425.00	255.00	170.00
Communication/Newsletter			
Communication/Newsletter	515.00	267.08	247.92
Total Communication/Newsletter	515.00	267.08	247.92
Pavilion Expenses			
Pavilion Expenditure	1,000.00	0.00	1,000.00
Total Pavilion Expenses	1,000.00	0.00	1,000.00
Defib expenses			
Defib expenses	75.00	0.00	75.00
Total Defib expenses	75.00	0.00	75.00
Elections			
Total Elections	0.00	0.00	0.00
Sundries			
Sundries	0.00	50.00	-50.00
Total Sundries	0.00	50.00	-50.00
Community Infrastructure Levy ex			
Total Community Infrastructure Levy ex	0.00	0.00	0.00
S106 Expenditure			
Total S106 Expenditure	0.00	0.00	0.00
Grants and Subscriptions			
Grants and Subscriptions	345.00	482.83	-137.83
Total Grants and Subscriptions	345.00	482.83	-137.83
Litter picking			
Litter Picking	1,200.00	586.00	614.00
Total Litter picking	1,200.00	586.00	614.00
Pavilion cleaning			
Pavilion Cleaning	1,575.00	720.00	855.00
Total Pavilion cleaning	1,575.00	720.00	855.00
Hedge cutting			
Total Hedge cutting	0.00	0.00	0.00
Salaries			
Salaries	13,970.00	4,744.50	9,225.50
Total Salaries	13,970.00	4,744.50	9,225.50
Pension			
Total Pension	0.00	0.00	0.00
Employers PAYE/NIC			
Total Employers PAYE/NIC	0.00	0.00	0.00
Clerk expenses			
Clerk Expenses	80.00	63.72	16.28
Total Clerk expenses	80.00	63.72	16.28
Stationery			
Total Stationery	0.00	0.00	0.00
Hall Hire			
Hall Hire	240.00	96.00	144.00
Total Hall Hire	240.00	96.00	144.00
Conf/Course/Travel expenses			
Conf/Course/Travel	200.00	0.00	200.00
Total Conf/Course/Travel expenses	200.00	0.00	200.00
Insurance			
Insurance	1,900.00	1,854.83	45.17
Total Insurance	1,900.00	1,854.83	45.17
Audit/Professional Fees			
Audit/Professional Fees	550.00	745.00	-195.00
Total Audit/Professional Fees	550.00	745.00	-195.00
Grass cutting			
Grass Cutting	2,325.00	1,572.71	752.29
Total Grass cutting	2,325.00	1,572.71	752.29
Community Grants			
Community Grants	1,000.00	100.00	900.00
Total Community Grants	1,000.00	100.00	900.00
Total Payments	25,900.00	11,797.67	14,102.33

Receipts

	Year to date		
	Budget	Actual	Variance
Other Receipts			
VAT Repayments	0.00	5,348.58	5,348.58
Total Other Receipts	0.00	5,348.58	5,348.58
Precept			
Precept	25,890.00	12,945.00	-12,945.00
Total Precept	25,890.00	12,945.00	-12,945.00
VAT reclaim			
Total VAT reclaim	0.00	0.00	0.00
Donations			
Total Donations	0.00	0.00	0.00
Bank interest			
Bank Interest	10.00	7.59	-2.41
Total Bank interest	10.00	7.59	-2.41
Other			
Other	0.00	75.00	75.00
Total Other	0.00	75.00	75.00
Community Infrastructure Levy			
Total Community Infrastructure Levy	0.00	0.00	0.00
S106			
Total S106	0.00	0.00	0.00
Total Receipts	25,900.00	18,376.17	-7,523.83

Isfield Parish Council**Expenditure August****Date range: 01/08/2025 to 31/08/2025**

Date	Reference	Supplier / Customer	Description	Payment
27/08/2025	252638	Salaries	Salaries August	521.73
27/08/2025	252639	HMRC	HMRC Mth 5	171.59
27/08/2025	252640	East Sussex County Council	ES Pension Fund	176.71
27/08/2025	252641	Clean Corner	Cleaning pavilion	144.00
27/08/2025	252642	PKF Littlejohn	PKF External Audit Fee	378.00
Total Expenditure				1,392.03

Isfield Parish Council
September 2025 Expenditure

Date	Reference	Supplier / Customer	Description	Payment
17/09/2025	2526044	A Emery	Clerk expenses	19.80
17/09/2025	2526045	ES Pension Scheme	Sept Pension remittance	159.20
17/09/2025	2526046	HMRC	HMRC Mth 6	148.14
17/09/2025	2526047	A Emery	Salaries Mth 6	496.32
17/09/2025	2526048	Wealden DC	Litter and Dog bins quarterly in	360.00
17/09/2025	2526049	Clean Corner	Pavilion Cleaning	144.00
17/09/2025	2526050	Isfield Village Printing	August Newsletter Printing	133.54
17/09/2025	252643	Zurich Insurance	Annual Insurance renewal	1,854.83
17/09/2025	252651	Isfield Village Hall	Village Hall Hire May & July	68.00
Total				3,383.83

- **Clerks Report – 24th September 2025**
- Barclays – Recreation Ground account – Barclays are nearly there – they needed another signature page for myself and Alan which was sent off to them week beginning 15th September. To note the account is currently £2k overdrawn due to the next point below.
- EDF Energy – Pavilion. Complete headache – EDF deemed it suitable to overestimate the electricity usage at the pavilion which made the account with EDF in the red by £6.5k. EDF then amended the DD to £1749.00 per month. 2 months had been debited from the Barclays account thus making the account overdrawn. After submitting the correct meter reading this then put the account £8k in credit – however EDF are advising a manual set up (there end) needs to be done. As of today 17.9.2025 EDF have advised they will amend the DD to a figure we wish to have – I have advised it should be £0 at the moment until they can sort themselves out. They have amended the address to the Pavilion and not my personal home address. Once Barclays confirm I am on the Recreation account I will cancel the DD.
- Based on bullet point 2 above – the Clerk seeks permission to have a PO Box address on all Isfield PC correspondence rather than using her home address. This is an agenda item for discussion.
- External auditor report is back quoting ‘other’. They requested details of previous clerk’s hourly rates and hours worked to qualify the variance. As the payroll was outsourced I advised that this was not possible and the length of time it would take me to provide this information was not warranted and I would explain to full council the reason why. They also picked up on the internal auditor comment of the standing orders and finance regulations which wasn’t necessary as they should have looked at minutes after the internal auditor report to find that the new FR and SO’s had been adopted!
- Register of Land at the playing field – in progress – the ST3 has been signed and returned to Surrey Hill Solicitors along with proof of invoices (i.e. path expenditure and installation of the playpark) showing that IPC have invested money on the land in question.
- Christmas Tree? To discuss at the meeting please. Many thanks

List of Correspondence received

From 17th July 2025

	Issued to
1. A Beck – Zurich	Clerk/IPC
2. A Stevens – EDF/Castle water bills	Clerk
3. ESALC – various	Clerk
4. Rivers Players -	Clerk/IPC
5. NALC – Pay agreement 25/26	Clerk/IPC
6. C Walker – landrover	Clerk
7. A Stevens – EDF/Barclays various	Clerk
8. PKF – External auditor q's	Clerk
9. WDC – Various	Clerk
10. C Walker – landrover	Clerk/IPC
11. Adele Scantlebury – invite	Clerk/IPC
12. EDF Energy – various	Clerk
13. South East Water	Clerk/IPC
14. C Slack – co-option	Clerk
15. C Walker – Zurich	Clerk
16. K Jackson – Land registry PF	Clerk
17. Village Hall Committee – invoices	Clerk
18. Cllr Galley – Monthly newsletter	Clerk/IPC
19. WDC Cllr Coleman – IPC meeting apols	Clerk/IPC
20. H Thomas – Women in Isfield Group – Commemoration	Clerk/IPC
21. B Ashford – Newsletter	Clerk
22. ESALC – various	Clerk
23. C Walker – Zurich	Clerk/IPC
24. Cllr Coleman (WDC) – newsletter/update	Clerk/IPC
25. B Ashford – Grant app Isfield Theatre Society	Clerk
26. C Slack – co-option	Clerk/GS/AK
27. EDF Energy x 2	Clerk
28. L Keeley – Unaffordable homes	Clerk/IPC
29.	
30.	



Bank reconciliation (Isfield Parish Council 2025-2026) - registered on 02/04/2025

Isfield Parish Council

Bank account: Current Account Reconciliation as at: 17/09/2025

Balance per bank statement at 17/09/2025 90591.53

Uncleared payments

Date	Customer / supplier	Reference	Amount
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17/09/2025	A Emery	2526044	-19.80
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17/09/2025	ES Pension Scheme	2526045	-159.20
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17/09/2025	HMRC	2526046	-148.14
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17/09/2025	A Emery	2526047	-496.32
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17/09/2025	Wealden DC	2526048	-360.00
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17/09/2025	Clean Corner	2526049	-144.00
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17/09/2025	Isfield Village Printing	2526050	-133.54
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17/09/2025	Zurich Insurance	252643	-1854.83
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17/09/2025	Isfield Village Hall	252651	-68.00
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-3383.83

TOTAL NET BANK BALANCES at 17/09/2025

87207.70

The total net balances reconcile to the Cash Book (receipts and payments) as follows

Opening balance at 01/04/2025	81413.53
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Total receipts	18368.58
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Total payments	-12574.41
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Total transfers	-
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Closing balance per cash book as at 17/09/2025 (must equal net bank balances above)	87207.70
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Bank reconciliation (Isfield Parish Council 2025-2026) - registered on 02/04/2025

Isfield Parish Council

Bank account: Premium Acc 7720 Reconciliation as at: 17/09/2025

Balance per bank statement at 17/09/2025	1149.64
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TOTAL NET BANK BALANCES at 17/09/2025	1149.64
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The total net balances reconcile to the Cash Book (receipts and payments) as follows

Opening balance at 01/04/2025	1142.05
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Total receipts	7.59
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Total payments	-
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Total transfers	-
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Closing balance per cash book as at 17/09/2025 (must equal net bank balances above)	1149.64
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Isfield Parish Council

Notice of conclusion of audit

Annual Governance & Accountability Return for the year ended 31 March 2025

Sections 20(2) and 25 of the Local Audit and Accountability Act 2014

Section 16 of the Accounts and Audit Regulations 2015 (SI 2015/234)

1. The audit of accounts for Isfield Parish Council for the year ended 31 March 2025 has been completed and the accounts have been published. 2. The Annual Governance & Accountability Return including the auditor's certificate and opinion is available for inspection and copying by any local government elector of the area of Isfield Parish Council on application to: (a) <u>ANITA EMERY - CLERK - RFO</u> <u>CLERK@ISFIELDPARISHCOUNCIL.GOV.UK.</u> (b) <u>BY ARRANGEMENT WITH THE</u> <u>CLERK.</u> 3. Copies will be provided to any local government elector of the area on payment of £ <u>1</u> (c) for each copy of the Annual Governance & Accountability Return. Announcement made by: (d) <u>ANITA EMERY - CLERK</u> Date of announcement: (e) <u>17/9/2025</u>	Notes This notice and Sections 1, 2 & 3 of the AGAR must be published by 30 September. This must include publication on the smaller authority's website. The smaller authority must decide how long to publish the Notice for; the AGAR and external auditor report must be publicly available for 5 years. (a) Insert the name, position and address of the person to whom local government electors should apply to inspect the AGAR (b) Insert the hours during which inspection rights may be exercised (c) Insert a reasonable sum for copying costs (d) Insert the name and position of person placing the notice (e) Insert the date of placing of the notice
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Section 3 – External Auditor’s Report and Certificate 2024/25

In respect of **Isfield Parish Council– ES0057**

1 Respective responsibilities of the auditor and the authority

Our responsibility as auditors to complete a **limited assurance review** is set out by the National Audit Office (NAO). A limited assurance review is **not a full statutory audit**, it does not constitute an audit carried out in accordance with International Standards on Auditing (UK & Ireland) and hence it **does not** provide the same level of assurance that such an audit would. The UK Government has determined that a lower level of assurance than that provided by a full statutory audit is appropriate for those local public bodies with the lowest levels of spending.

Under a limited assurance review, the auditor is responsible for reviewing Sections 1 and 2 of the Annual Governance and Accountability Return in accordance with NAO Auditor Guidance Note 02 (AGN 02) as issued by the NAO on behalf of the Comptroller and Auditor General. AGN 02 is available from the NAO website – <https://www.nao.org.uk/code-audit-practice/guidance-and-information-for-auditors/>

This authority is responsible for ensuring that its financial management is adequate and effective and that it has a sound system of internal control. The authority prepares an Annual Governance and Accountability Return in accordance with *Proper Practices* which:

- summarises the accounting records for the year ended 31 March 2025; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors.

2 External auditor’s limited assurance opinion 2024/25

On the basis of our review of Sections 1 and 2 of the Annual Governance and Accountability Return (AGAR), in our opinion the information in Sections 1 and 2 of the AGAR is in accordance with Proper Practices and no other matters have come to our attention giving cause for concern that relevant legislation and regulatory requirements have not been met.

Other matters not affecting our opinion which we draw to the attention of the authority:

In the completion of the Annual Internal Audit Report, and their detailed report, the internal auditor has drawn attention to weaknesses in relation to reviewing the standing orders annually and adopting the current version of NALC Financial Regulations. The smaller authority must ensure that action is taken to address these areas of weakness in a timely manner.

The smaller authority has not provided:

- an adequate explanation for the variance between the prior and current year values in Box 4 of Section 2

3 External auditor certificate 2024/25

We certify that we have completed our review of Sections 1 and 2 of the Annual Governance and Accountability Return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2025.

External Auditor Name	PKF LITTLEJOHN LLP		
External Auditor Signature		Date	25/08/2025